

# House Amendment 1402

PAG LIN

1 1 Amend House File 825 as follows:  
1 2 #1. Page 1, line 14, by striking the word and  
1 3 figure <October 25> and inserting the following:  
1 4 <November 14>.  
1 5 #2. Page 1, by inserting after line 17 the  
1 6 following:  
1 7 <Sec. \_\_\_\_\_. Section 441.49, unnumbered paragraph 5,  
1 8 Code 2007, is amended to read as follows:  
1 9 The local board of review shall reconvene in  
1 10 special session from October 15 to November 15 for the  
1 11 purpose of hearing the protests of affected property  
1 12 owners or taxpayers within the jurisdiction of the  
1 13 board whose valuation of property if adjusted pursuant  
1 14 to the equalization order issued by the director of  
1 15 revenue will result in a greater value than permitted  
1 16 under section 441.21. The board of review shall  
1 17 accept protests only during the first ~~ten~~ thirty days  
1 18 following the date the local board of review  
1 19 reconvenes. The board of review shall limit its  
1 20 review to only the timely filed protests. The board  
1 21 of review may adjust all or a part of the percentage  
1 22 increase ordered by the director of revenue by  
1 23 adjusting the actual value of the property under  
1 24 protest to one hundred percent of actual value. Any  
1 25 adjustment so determined by the board of review shall  
1 26 not exceed the percentage increase provided for in the  
1 27 director's equalization order. The determination of  
1 28 the board of review on filed protests is final,  
1 29 subject to appeal to the property assessment appeal  
1 30 board. A final decision by the local board of review,  
1 31 or the property assessment appeal board, if the local  
1 32 board's decision is appealed, is subject to review by  
1 33 the director of revenue for the purpose of determining  
1 34 whether the board's actions substantially altered the  
1 35 equalization order. In making the review, the  
1 36 director has all the powers provided in chapter 421,  
1 37 and in exercising the powers the director is not  
1 38 subject to chapter 17A. Not later than fifteen days  
1 39 following the adjournment of the board, the board of  
1 40 review shall submit to the director of revenue, on  
1 41 forms prescribed by the director, a report of all  
1 42 actions taken by the board of review during this  
1 43 session.>  
1 44 #3. Title page, line 1, by striking the words  
1 45 <publication of>.  
1 46 #4. Title page, line 2, by inserting after the  
1 47 word <orders> the following: <by requiring certain  
1 48 information to be published and by extending the time  
1 49 period for certain protests to be filed>.  
1 50 #5. By renumbering as necessary.  
2 1  
2 2  
2 3  
2 4 PAULSEN of Linn  
2 5 HF 825.701 82  
2 6 sc/gg/7761